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LAW OFFICES OF  
**LOUIS E. GITOMER SURFACE TRANSPORTATION BOARD**LOUIS E. GITOMER  
LOU\_GITOMER@VERIZON.NETTHE ADAMS BUILDING, SUITE 301  
600 BALTIMORE AVENUE  
TOWSON, MARYLAND 21204-4022  
(202) 466-6532  
FAX (410) 332-0885

January 28, 2011

Ms Cynthia T. Brown  
Chief of the Section of Administration, Office of Proceedings  
Surface Transportation Board  
Washington, DC 20423

Dear Ms. Brown:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Second Amendment to Lease Agreement, a secondary document, dated as of December 15, 2011. The primary document to which this is connected is recorded under Recordation No. 26163. We request that one copy of this document be recorded under Recordation No. 26163-E.

The names and addresses of the parties to the Memorandum of Second Amendment to Lease Agreement are:

Lessor:

MHCB (USA) Leasing & Finance Corporation  
1251 Avenue of the Americas  
New York, NY 10020

Lessee:

Oklahoma Gas and Electric Company  
321 North Harvey Street  
Oklahoma City, OK 73102

A description of the equipment covered by the Memorandum of Second Amendment to Lease Agreement consists of 1,462 coalporter cars numbered OGEX 2001-3585, inclusive (excluding cars numbered OGEX 2003, 2007, 2013, 2024, 2025, 2030, 2042, 2054, 2081, 2085, 2116, 2150, 2153, 2165, 2167, 2178, 2180, 2183, 2198, 2215, 2219, 2221, 2245, 2254, 2257, 2258, 2299, 2303, 2307, 2319, 2335, 2346, 2363, 2366, 2385, 2394, 2399, 2412, 2422, 2433, 2462, 2469, 2480, 2489, 2490, 2503, 2510, 2512, 2523, 2535, 2537, 2558, 2597, 2606, 2614, 2625, 2647, 2656, 2667, 2694, 2703, 2718, 2732, 2737, 2773, 2802, 2805, 2809, 2814, 2836, 2843, 2865, 2880, 2894, 2908, 2913, 2945, 2950, 2953, 2967, 2968, 2981, 2986, 2993, 3033, 3034, 3066, 3070, 3091, 3123, 3174, 3175, 3178, 3194, 3195, 3198, 3199, 3207, 3240, 3250, 3258, 3270, 3277,

Ms. Cynthia T. Brown  
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3284, 3290, 3291, 3310, 3314, 3327, 3329, 3343, 3351, 3352, 3355, 3366, 3384, 3389, 3398, 3403, 3411, 3425, 3475, and 3520).

A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer  
600 Baltimore Avenue  
Suite 301  
Towson, MD 21204  
Lou\_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Second Amendment to Lease Agreement between MHCB (USA) Leasing & Finance Corporation, 1251 Avenue of the Americas, New York, NY 10020, and Oklahoma Gas and Electric Company, 321 North Harvey Street, Oklahoma City, OK 73102, covering 1,462 coalporter cars numbered OGEX 2001-3585, inclusive (excluding cars numbered OGEX 2003, 2007, 2013, 2024, 2025, 2030, 2042, 2054, 2081, 2085, 2116, 2150, 2153, 2165, 2167, 2178, 2180, 2183, 2198, 2215, 2219, 2221, 2245, 2254, 2257, 2258, 2299, 2303, 2307, 2319, 2335, 2346, 2363, 2366, 2385, 2394, 2399, 2412, 2422, 2433, 2462, 2469, 2480, 2489, 2490, 2503, 2510, 2512, 2523, 2535, 2537, 2558, 2597, 2606, 2614, 2625, 2647, 2656, 2667, 2694, 2703, 2718, 2732, 2737, 2773, 2802, 2805, 2809, 2814, 2836, 2843, 2865, 2880, 2894, 2908, 2913, 2945, 2950, 2953, 2967, 2968, 2981, 2986, 2993, 3033, 3034, 3066, 3070, 3091, 3123, 3174, 3175, 3178, 3194, 3195, 3198, 3199, 3207, 3240, 3250, 3258, 3270, 3277, 3284, 3290, 3291, 3310, 3314, 3327, 3329, 3343, 3351, 3352, 3355, 3366, 3384, 3389, 3398, 3403, 3411, 3425, 3475, and 3520).

Very Truly Yours,

Louis E. Gitomer

Enclosure

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## MEMORANDUM OF SECOND AMENDMENT TO LEASE AGREEMENT SURFACE TRANSPORTATION BOARD

This Memorandum of Second Amendment to Lease Agreement, made and entered into as of December 15, 2010, is by and between MHCB (USA) Leasing & Finance Corporation ("**Lessor**"), 1251 Avenue of the Americas, New York, NY 10020, and Oklahoma Gas and Electric Company ("**Lessee**"), 321 North Harvey, Oklahoma City, OK 73102.

## WITNESSETH:

1. Lessor and Lessee entered into a Lease Agreement dated as of December 29, 2005 (as amended by that First Amendment dated April 17, 2008, the "**Lease Agreement**"), wherein Lessee agreed to lease from Lessor, 1,462 Aluminum High Side Gondola Railcars described on the Exhibit attached hereto, bearing marks and numbers as described on the attached Exhibit (the "**Equipment**"). A Memorandum of Lease was recorded at the Surface Transportation Board on February 1, 2006 under Recordation No. 26163 and a Memorandum of First Amendment to Lease Agreement was recorded at the Surface Transportation Board on April 17, 2008 under Recordation No. 26163-D.

2. Lessor and Lessee have agreed to amend the Lease Agreement pursuant to that certain Second Amendment to Lease Agreement dated December 15, 2010 ("**Second Amendment**").

3. The lease of the Equipment shall be effective as of December 29, 2005, and shall be subject to the lease term as described in the Lease Agreement, as amended by the Second Amendment.

4. The parties hereto wish to show the Second Amendment in the public record and accordingly have caused this Memorandum of Second Amendment to Lease Agreement, to be executed by their duly authorized officers, as of the date first written above.

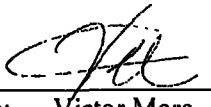
5. This Memorandum of Second Amendment to Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original, but all together only one Memorandum of Second Amendment to Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed by their respective corporate officers as of the date and year first above written.

*(remainder of page intentionally left blank; signature pages follow)*

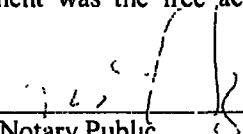
Executed as of the date first written above:

MHCB (USA) Leasing & Finance Corporation  
as Lessor

By   
Name: Victor Mora  
Title: Vice President

State of New York                    )  
  ) ss  
County of Nassau                    )

On this 24<sup>th</sup> day of January, 2011, before me personally appeared Victor Mora, to me personally known, who, being by me duly sworn, says that he is the Vice President of MHCB (USA) Leasing & Finance Corporation, and that he is duly authorized to sign the foregoing instrument on behalf of MHCB (USA) Leasing & Finance Corporation, and he acknowledged that the execution of the foregoing instrument was the free act and deed of MHCB (USA) Leasing & Finance Corporation

  
Notary Public

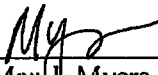
My commission expires

LISA HAYES  
Notary Public, State of New York  
No. 02HA6118461  
Qualified in New York County  
Commission Expires November 8, 2012

Signature Page to Memorandum of Second Amendment to Lease Agreement

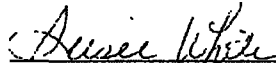
Executed as of the date first written above.

Oklahoma Gas and Electric Company  
as Lessee

By:   
Name: Max J. Myers  
Title: Treasurer

State of Oklahoma                    )  
  ) ss  
County of McClain )

On this 24 day of January, 2011 before me personally appeared Max J. Myers, to me personally known, who, being by me duly sworn, says that he is the Treasurer of Oklahoma Gas and Electric Company and that he is duly authorized to sign the foregoing instrument on behalf of Oklahoma Gas and Electric Company, and he acknowledged that the execution of the foregoing instrument was the free act and deed of Oklahoma Gas and Electric Company

  
Notary Public

My commission expires: 10/25/11

**EXHIBIT A**  
**To**

**Memorandum of Lease Agreement between MHCB (USA) Leasing & Finance Corporation and  
Oklahoma Gas and Electric Company**

1,462 coalporter cars numbered OGEX 2001-3585, inclusive (excluding cars numbered OGEX 2003, 2007, 2013, 2024, 2025, 2030, 2042, 2054, 2081, 2085, 2116, 2150, 2153, 2165, 2167, 2178, 2180, 2183, 2198, 2215, 2219, 2221, 2245, 2254, 2257, 2258, 2299, 2303, 2307, 2319, 2335, 2346, 2363, 2366, 2385, 2394, 2399, 2412, 2422, 2433, 2462, 2469, 2480, 2489, 2490, 2503, 2510, 2512, 2523, 2535, 2537, 2558, 2597, 2606, 2614, 2625, 2647, 2656, 2667, 2694, 2703, 2718, 2732, 2737, 2773, 2802, 2805, 2809, 2814, 2836, 2843, 2865, 2880, 2894, 2908, 2913, 2945, 2950, 2953, 2967, 2968, 2981, 2986, 2993, 3033, 3034, 3066, 3070, 3091, 3123, 3174, 3175, 3178, 3194, 3195, 3198, 3199, 3207, 3240, 3250, 3258, 3270, 3277, 3284, 3290, 3291, 3310, 3314, 3327, 3329, 3343, 3351, 3352, 3355, 3366, 3384, 3389, 3398, 3403, 3411, 3425, 3475, and 3520).